## 1880, ch. 230. P. L. L. (1888), Art. 4, sec. 843.

Before increasing the assessment of any property which has been theretofore assessed, or adding any new property not valued and returned to them by the proper assessor, it shall be the duty of the said Court, as the case may be, to notify the owner of such property by written or printed summons, containing such interrogatories in regard to the property as they may require to be answered on oath, and appointing a certain day for such owner to answer such interrogatories, either orally or in writing, and to make such statement, or present such proof as he may desire in the premises; and such notice shall be served on such owner or left at his place of abode at least five days before the day of hearing appointed in such summons. Such owner may answer the interrogatories contained in such summons, and may appear on such return day and answer the same under oath, orally, before such Court, and may present such testimony as he may desire and said Court may think necessary and proper to be heard. In case such owner, after being summoned, shall fail to answer in writing on oath, or to appear and answer orally such interrogatories, such Court, after such return day has passed, may proceed to re-value and re-assess said property, or add such new property, according to its best judgment and information in the premises; but no such re-valuation and re-assessment shall be made by such Court without giving such notice; provided, that nothing in this section shall be construed to apply to the valuation and assessment of new improvements or new property discovered and assessed and returned to the said Court by the proper assessor whose duty it is to assess and return the same.

Co. Commrs. v. Union Mining Co., 61 Md. 546. Alleghany Co. v. N. Y. Mining Co., 76 Md. 556. Baltimore Co. v. Winand, 77 Md. 524. Hopkins v. Van Wyck, 80 Md. 15, 17. Myers v. Baltimore Co., 83 Md. 393. Balto. C. & A. R. R. Co. v. Wicomico Co., 93 Md. 113. Gittings v. Mayor, 95 Md. 419. Skinner Dry Dock Co. v. Baltimore, 96 Md. 40. Baltimore City v. Poole, 97 Md. 70.

1844, ch. 234, sec. 2. 1874, ch. 483. P. L. L. (1888), Art. 4, sec. 486. 1908, ch. 164.

151. The City Register shall, on the first day of each and every month in which the interest on city stock is payable, make out and deliver to the said court a full and accurate list of the holders of all public stock, the interest on which is payable in said respective months.

1844, ch. 234, sec. 3. 1874, ch. 483. P. L. L. (1888), Art. 4, sec. 847.

- 152. The said Court shall in each year carefully examine the said lists and correct the same by striking therefrom all the holders of said stock who may be exempt from taxation on said stock, and shall, on or before the first day of September, annually deliver one copy of the said list, as corrected by them, to the City Register, and one copy thereof to the State Comptroller, setting forth distinctly in said copies the assessed value of the stock mentioned therein.
- 1844, ch. 234, sec. 4. 1874, ch. 483. P. L. L. (1888), Art. 4, sec. 848. 1908, ch. 164.
- 153. The City Register shall retain from the interest paid on the several city loans to the holders thereof, included in the said corrected list